



## San Bernardino LAFCO Fiscal Indicators

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### **San Bernardino County Fire Protection District - Service Zone PM-2 (Highland)**

The San Bernardino County Fire Protection District reorganized in July 2008 and created the Valley Regional Service Zone. The Valley Regional Service Zone is a component unit of the San Bernardino County Fire Protection District which is governed by the County Board of Supervisors. Within the Valley Regional Service Zone, Service Zone PM-2 Highland special tax was originally authorized by the Board of Supervisors in July 1985 (originally under CSA 38 L Zone PM-2). Service Zone PM-2 provides paramedic services to the unincorporated area of Highland and the unincorporated area of San Bernardino, which is provided by the City of San Bernardino through a contract. These services are funded by a voter-approved special tax not to exceed \$19 per residential unit and \$38 per commercial unit with no annual inflationary increase. The maximum rate is charged for the year. There are currently 5,360 residential dwelling units and 82 commercial units for which this special tax is applicable. Data for 2012 is not available as there was a change in interpretation of reporting standards which returned in 2013.



## San Bernardino County Fire Protection District - Service Zone PM-2 (Highland)

Report Date: 11/18/2015

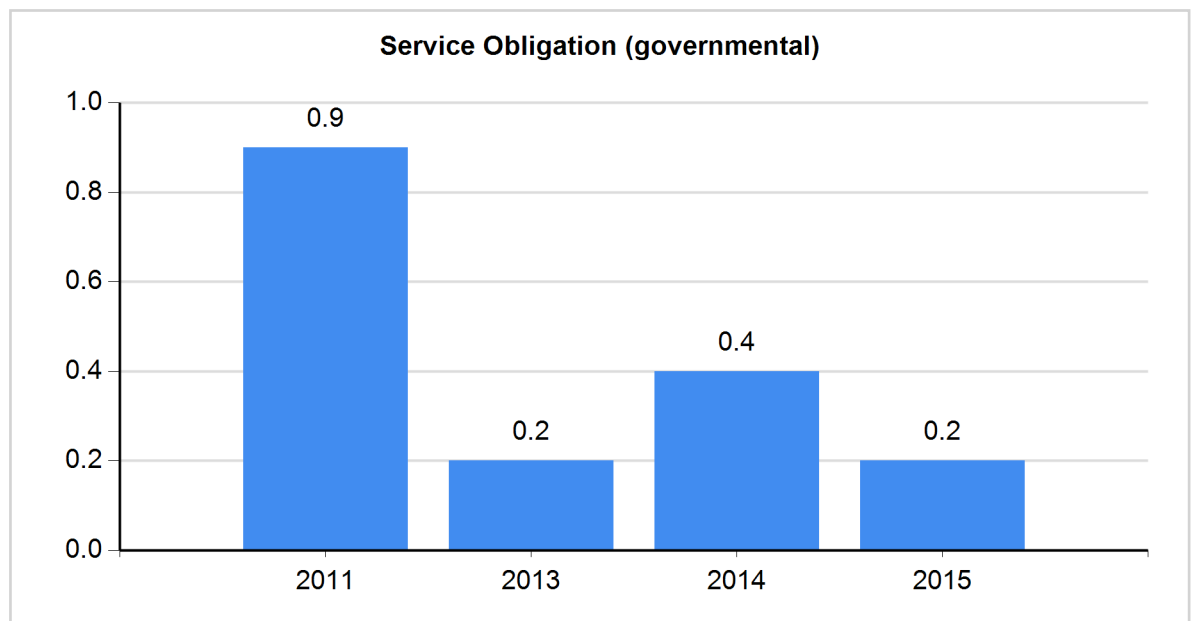
### Service Obligation (governmental)

#### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

**Formula:**  
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

**Source:**  
Statement of Revenues, Expenditures and Changes in Fund Balance



2011	2012	2013	2014	2015
\$104,771	\$0	\$107,317	\$106,217	\$111,000
\$118,417	\$0	\$487,370	\$244,334	\$487,967
0.9	-	0.2	0.4	0.2

#### Agency Response